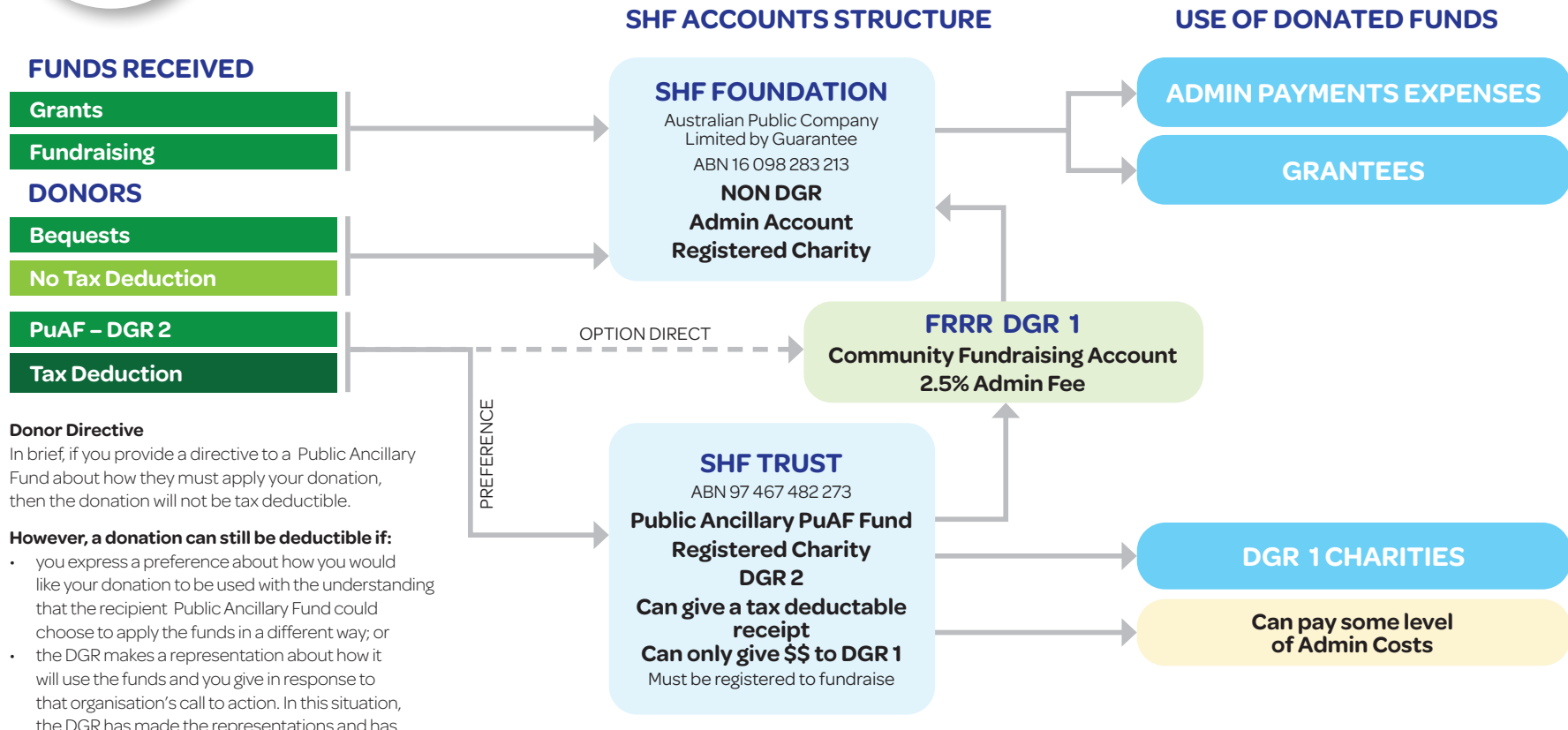




# THE SOUTHERN HIGHLANDS FOUNDATION STRUCTURE AT A GLANCE



### Donor Directive

In brief, if you provide a directive to a Public Ancillary Fund about how they must apply your donation, then the donation will not be tax deductible.

### However, a donation can still be deductible if:

- you express a preference about how you would like your donation to be used with the understanding that the recipient Public Ancillary Fund could choose to apply the funds in a different way; or
- the DGR makes a representation about how it will use the funds and you give in response to that organisation's call to action. In this situation, the DGR has made the representations and has effectively bound itself to use the funds in the way they have stated
- Ref: Herbert Smith Freehills

**DGR:** Deductible Gift Recipient

### A public ancillary PuAf fund has the following characteristics:

- Exempt from tax
- It exists only to collect, hold and distribute gifts to item 1 DGRs and must not carry on other activities
- The public is invited to contribute the fund
- The public (board) trustees participates in the governance of the fund
- It cannot make gifts to other ancillary funds. (DGR 2)
- Must registered to fundraise
- Specifically distribute to Wingecarribee LGA for charitable purposes

